

IN THE UNITED STATES DISTRICT COURT FOR THE  
DISTRICT OF MASSACHUSETTS  
CENTRAL DIVISION

UNITED STATES OF AMERICA,	)	Civil Action No. 4:17-cv-40011-TSH
	)	
Plaintiff,	)	Judge Timothy S. Hillman
	)	
v.	)	
	)	
DAVID L. TOPPIN,	)	
JENNIFER TOPPIN,	)	
DEUTSCHE BANK NATIONAL TRUST	)	
COMPANY, as Trustee for RESIDENTIAL	)	
ASSET SECURITIZATION TRUST Series	)	
2013-A14, MORTGAGE PASS-THROUGH	)	
CERTIFICATES Series 2003-N,	)	
UPS CAPITAL BUSINESS CREDIT f/k/a	)	
FIRST INTERNATIONAL BANK,	)	
COMMONWEALTH OF	)	
MASSACHUSETTS,	)	
TOWN OF HOLDEN,	)	
TOWN OF AMHERST, and	)	
TOWN OF GARDNER	)	
	)	
Defendants.	)	
	)	

**Notice of Appearance and Substitution of Counsel**

PLEASE TAKE NOTICE that the plaintiff United States of America submits this Notice of Attorney Appearance and Substitution of Counsel in the above-captioned case. Jeffrey N. Nunez, Trial Attorney, Tax Division, U.S. Department of Justice, hereby succeeds Michael P. Lobie, Esq., who has departed government service and no longer represents the United States in this matter.

Dated: April 6, 2017

Respectfully Submitted,

DAVID A. HUBBERT  
Acting Assistant Attorney General  
Tax Division, U.S. Department of Justice

/s/ Jeffrey N. Nunez

JEFFREY N. NUNEZ  
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**Certificate of Service**

I hereby certify that on April 6, 2017, I electronically filed the foregoing Notice of Appearance and Substitution of Counsel with the Clerk of Court using the Court's CM/ECF system, which will send notification of such filing to all registered participants. The United States submits that, under the circumstances, no further or other notice is required.

*/s/ Jeffrey N. Nunez*  
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JEFFREY N. NUNEZ  
Trial Attorney, Tax Division  
U.S. Department of Justice